



ESSEX FIRE AUTHORITY

Internal Audit Progress Report

Audit, Governance and Review Committee
presented to

20 January 2016



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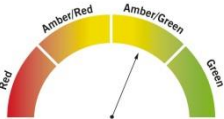
1 INTRODUCTION

The Internal Audit Plan for 2015/16 was approved by the Audit, Governance & Review Committee in April 2015. This report provides a summary update on progress against that plan and summarises the work completed and result of 2015/16 internal audit plan.

2 REPORTS CONSIDERED AT THIS AUDIT, GOVERNANCE AND REVIEW COMMITTEE

The following table confirms the one 2015/16 audit report that has now been finalised since the previous meeting.

We have also issued two further draft reports and are awaiting management comments on this reports before they can be finalised.

Assignments	Status	Opinion issued	Actions agreed		
			H	M	L
IT General Controls Healthcheck (1.15/16)	FINAL		0	3	4

3 LOOKING AHEAD

The internal audit plan for 2015/16 was approved by the Audit, Governance & Review Committee in April 2015. The table below provides a summary update on progress against that plan and dates when audits are planned subject to the availability of key staff within the service.

Assignment area	Start Dates	Notes
Workforce Planning / Utilisation (2.15/16)	Draft Report issued 30 October 2015	Awaiting Management Responses
Purchase of New Applications (3.15/16)	Draft Report issued 10 November 2015	Awaiting Management Responses
PAYE / VAT Health check	Review in Progress	
Key Financial Controls	11 January 2016	Scope and date agreed
Property Maintenance	26 February 2016	Scope and date agreed
Risk Management	22 February 2015	Scope and date agreed
Governance	01 March 2016	Scope and date agreed
Follow up	21 March 2016	Scope and date agreed
Data Retention	21 March 2016	Scope and date agreed

4 OTHER MATTERS

4.1 Changes to the audit plan

There have been no changes to audits areas within the 2015/16 audit plan, however there have been a number of amendments to the timing of audits following requests by management for changes to fieldwork dates. The Committee should note that all dates and scopes are now agreed with management to ensure work is completed by the year end.

The Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular the Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion.

4.2 Information and briefings

The December 2015 Emergency services news briefing has been issued since the last meeting, please find below the highlights for Fire Authorities information:

Funding reductions on the fire and rescue service

The National Audit Office (NAO) has published two reports analysing how fire and rescue services have coped with funding cuts and how well providers are organised for future cuts expected in the governments autumn spending review. The twin reports by NAO find that fire and rescue services are coping well with funding impacts and that financial reserves have increased, but the NAO warns there are signs that with further funding reductions some forces capability of handling major incidents will be affected.

[Read more](#)

National coordination and advisory framework for England

The Department for Communities and Local Government (DCLG) has released an updated framework for fire and rescue services. The updated framework is designed to provide a 'robust and flexible' response for services dealing with major incidents. DCLG stresses that the frameworks effectiveness is reliant on each authority deploying when needed.

[Read more](#)

FOR FURTHER INFORMATION CONTACT

Daniel Harris, Head of Internal Audit

Daniel.harris@rsmuk.com

Tel: 07792 948767

Suzanne Lane, Senior Manager

Suzanne.lane@rsmuk.com

Tel: 07720 508148

Alan Grisley, Assistant Manager

Alan.grisley@rsmuk.com

Tel: 07528 970123

rsmuk.com

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